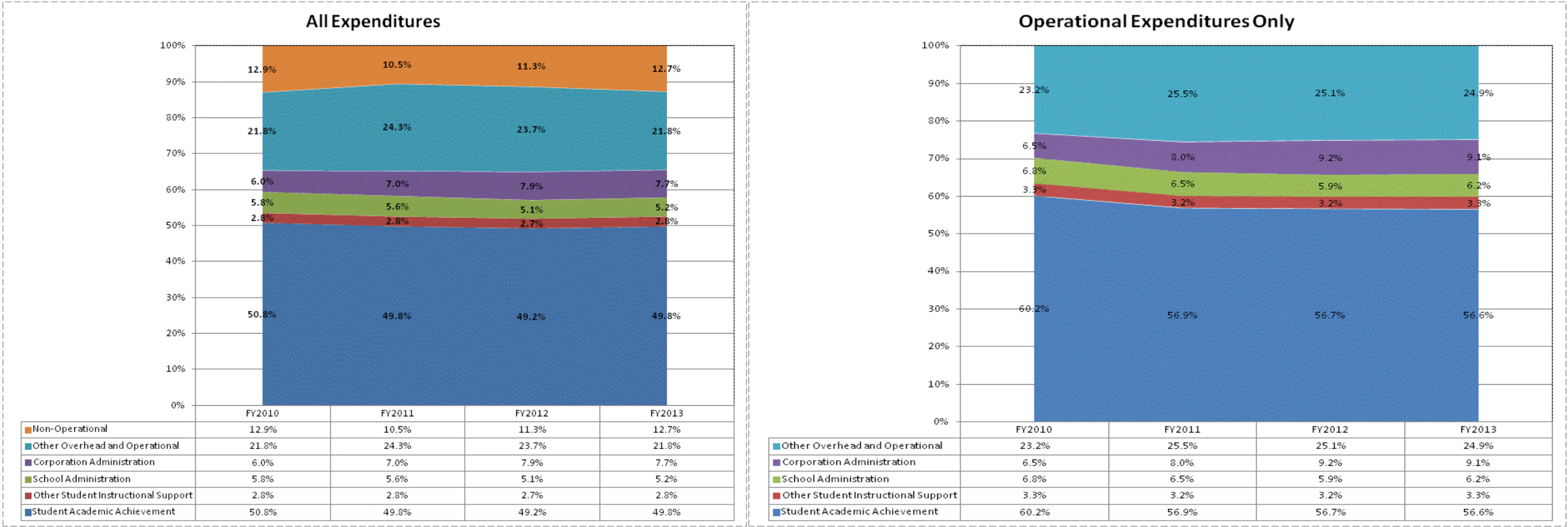


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Pioneer Regional School Corp (775)

Pioneer Regional School Corp (775)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$5,785,485	58.3%	\$4,429,160	50.5%	\$4,479,869	49.2%	\$4,460,321	49.8%
Student Instructional Support	\$613,146	6.2%	\$737,217	8.4%	\$712,942	7.8%	\$721,037	8.0%
Overhead and Operational	\$2,221,218	22.4%	\$2,557,988	29.1%	\$2,881,397	31.7%	\$2,645,510	29.5%
Nonoperational	\$1,302,471	13.1%	\$1,052,092	12.0%	\$1,029,381	11.3%	\$1,137,367	12.7%
Grand Total	\$9,922,320		\$8,776,458		\$9,103,589		\$8,964,235	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	64.5%	58.9%	57.0%	57.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Pioneer Regional School Corp (775)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$170,465	\$243,549	\$215,228	N/A	26%	-12%
11100 Regular Programs; Elementary	\$1,494,046	\$1,824,934	\$1,888,805	\$1,749,966	17%	-4%	-7%
11300 Regular Programs; High School	\$1,230,545	\$1,540,687	\$1,577,344	\$1,613,915	31%	5%	2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$3,856	\$1,758	N/A	N/A	-54%
11450 Vocational Education; Consumer and Homemaking	\$56,042	\$59,872	\$0	\$0	-100%	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$1,403	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$10,955	\$38,998	\$27,954	\$24,058	120%	-38%	-14%
12350 Physical Impairment; Homebound	\$0	\$0	\$0	\$258	N/A	N/A	N/A
12900 Other Special Programs	\$4,702	\$1,210	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$18,984	\$0	N/A	N/A	-100%
14300 Summer School Programs; High School	\$12,678	\$17,611	\$16,829	\$8,770	-31%	-50%	-48%
16200 Preventive Remediation	\$22,221	\$23,514	\$13,955	\$22,004	-1%	-6%	58%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$185,054	\$134,070	\$136,522	\$152,054	-18%	13%	11%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$474,800	\$553,604	\$440,698	\$427,845	-10%	-23%	-3%
17900 Payments to Other Governmental Units Within State; Other	\$55	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$60	\$80	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$155	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$50,703	\$60,614	\$95,687	\$94,686	87%	56%	-1%
22230 Library/Media Services; Audiovisual	\$5,755	\$2,636	\$605	\$2,149	-63%	-18%	255%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$712	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$65,520	\$0	\$0	\$0	-100%	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$15,081	\$147,630	N/A	N/A	> 500%
22360 Instruction, Related Technology; Network Support	\$6,289	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$120,423	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,182	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$47,510	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$142,000	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,931,944	\$4,429,160	\$4,479,869	\$4,460,321	13%	1%	0%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$139,367	\$195,668	\$203,219	\$206,416	48%	5%	2%
21340 Health Services; Nurse Services	\$25,534	\$47,842	\$45,511	\$45,138	77%	-6%	-1%
24100 Office of The Principal	\$357,881	\$493,707	\$464,212	\$469,483	31%	-5%	1%
Student Instructional Support Total	\$522,782	\$737,217	\$712,942	\$721,037	38%	-2%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$0	\$17,970	\$42,250	N/A	N/A	135%
23120 Board of Education; Service Area Assistants	\$13,472	\$14,811	\$13,155	\$15,442	15%	4%	17%
23150 Board of Education; Legal Services	\$11,790	\$5,454	\$11,254	\$7,915	-33%	45%	-30%
23160 Board of Education; Promotion Expenses	\$469	\$454	\$0	\$0	-100%	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$131,793	\$208,250	\$207,912	\$222,175	69%	7%	7%
23220 Executive Administration; Community Relations	\$4,786	\$0	\$112	\$40	-99%	N/A	-64%
23230 Executive Administration; Staff Relations and Negotiations	\$411	\$211	\$98	\$33	-92%	-85%	-67%
25140 Fiscal Services; Receiving and Disbursing Funds	\$18,011	\$12,013	\$0	\$0	-100%	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$372	\$401	N/A	N/A	8%
25400 Planning, Research, Development and Evaluation	\$4,481	\$15,069	\$13,175	\$10,117	126%	-33%	-23%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Pioneer Regional School Corp (775)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25600 Public Information Services	\$5,313	\$5,178	\$3,949	\$4,261	-20%	-18%	8%
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$85,404	\$79,777	\$133,684	N/A	57%	68%
25830 Administrative Technology Services; Systems Application Development	\$0	\$0	\$132,138	\$86,811	N/A	N/A	-34%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$10,979	\$241,337	\$169,770	N/A	> 500%	-30%
25920 Ditch Assessments	\$0	\$0	\$0	\$15	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$708,193	\$831,741	\$736,944	\$699,492	-1%	-16%	-5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$352	\$8,140	\$2,343	\$1,591	352%	-80%	-32%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$34,334	\$79,708	\$88,898	\$64,153	87%	-20%	-28%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$400	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$77,338	\$61,328	\$65,100	\$76,076	-2%	24%	17%
27010 Student Transportation; Service Area Direction	\$36,058	\$18,895	\$20,634	-\$1,428	-104%	-108%	-107%
27100 Student Transportation; Vehicle Operation	\$266,259	\$300,898	\$338,822	\$350,382	32%	16%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$166,921	\$192,341	\$237,931	\$239,197	43%	24%	1%
27400 Student Transportation; Purchase of School Buses	\$127,027	\$209,328	\$166,377	\$38,630	-70%	-82%	-77%
27500 Student Transportation; Insurance on Buses	\$11,794	\$7,543	\$19,693	\$10,542	-11%	40%	-46%
27700 Student Transportation; Contracted Transportation Services	\$6,810	\$5,220	\$431	\$27	-100%	-99%	-94%
27900 Student Transportation; Other Student Transportation Services	\$1,682	\$0	\$7,499	\$848	-50%	N/A	-89%
31200 Food Services Operations; Food Preparation and Dispensing	\$167,290	\$200,351	\$218,771	\$223,468	34%	12%	2%
31400 Food Services Operations; Food Purchases	\$246,066	\$281,345	\$241,081	\$236,033	-4%	-16%	-2%
31900 Other Food Services	\$36,177	\$3,326	\$15,622	\$13,585	-62%	308%	-13%
Overhead and Operational Total	\$2,077,225	\$2,557,988	\$2,881,397	\$2,645,510	27%	3%	-8%
Nonoperational							
33200 Community Recreation	\$24,252	\$23,527	\$24,182	\$24,483	1%	4%	1%
33400 Athletic Coaches	\$96,049	\$104,430	\$106,845	\$101,221	5%	-3%	-5%
33990 Other Community Services; Other	\$0	\$2,140	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$21,834	\$535	\$0	\$0	-100%	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$219,156	\$24,835	\$44,094	\$3,798	-98%	-85%	-91%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,192	\$26,386	\$18,893	N/A	131%	-28%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$54,703	\$35,360	\$31,833	\$30,179	-45%	-15%	-5%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$192,932	\$78,172	\$98,854	\$281,453	46%	260%	185%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,849	\$13,484	\$11,346	\$6,949	-71%	-48%	-39%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$60,000	\$70,000	\$70,000	N/A	17%	0%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$8,615	\$0	\$2,532	N/A	-71%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$109,823	\$99,502	\$95,574	N/A	-13%	-4%
52300 Debt Services; Interest on Debt; Emergency Loans	\$28,432	\$70,155	\$0	\$0	-100%	-100%	N/A
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54200 Common School Fund; Principal	\$620,468	\$252,315	\$351,250	\$364,129	-41%	44%	4%
54250 Common School Fund; Interest	\$0	\$260,510	\$165,087	\$138,158	N/A	-47%	-16%
Nonoperational Total	\$1,281,675	\$1,052,092	\$1,029,381	\$1,137,367	-11%	8%	10%
Prorated By Fund							
26491 2007 Account Code - PERF	\$11,459	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$327,216	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$385,284	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,995	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,376,739	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,108,693	\$0	\$0	\$0	N/A	N/A	N/A